1977 No. 354

LANDS TRIBUNAL

The Lands Tribunal (Amendment) Rules (Northern Ireland) 1977

Made . . . . . *12th December* 1977

Coming into operation . . . *1st February* 1978

The Department(a) of Finance after consultation with the President of the Lands Tribunal for Northern Ireland, in exercise of the powers conferred on it by section 9 of the Lands Tribunal and Compensation Act (Northern Ireland) 1964(b) and of all other powers enabling it in that behalf hereby makes the following rules:—

Citation and commencement

1. These rules may be cited as the Lands Tribunal (Amendment) Rules (Northern Ireland) 1977 and shall come into operation on 1st February 1978.

Amendment of rules for tax cases

2. The following Part shall be substituted for Part IV of the Lands Tribunal Rules (Northern Ireland) 1976(c)—

"PART IV

PROCEEDINGS IN RESPECT OF CAPITAL GAINS TAX, CORPORATION TAX, CAPITAL TRANSFER TAX AND DEVELOPMENT LAND TAX

The Rules for Tax Cases

Interpretation

B.1. In this Part—

"the Board" means the Commissioners of Inland Revenue;

"capital gains tax" means the tax chargeable under Part III of the Finance Act 1965(d);

"capital transfer tax" means the tax chargeable under Part III of the Finance Act 1975(e);

"corporation tax" means the tax chargeable under the Corporation Tax Acts;

"development land tax" means the tax chargeable under the Development Land Tax Act 1976(f).

Application of this Part

B.2. This Part shall apply in relation to—

(*a*) capital gains tax or corporation tax, for the purpose of determining any question of the value of any land or of a lease of land referred to the Tribunal under section 47 of the Taxes Management Act 1970(g);

(a) Formerly Ministry: *see* 1973 c. 36 s. 40 Sch. 5 para. 8(1)
(b) 1964 c. 29 (N.I.)
(c) S.R. 1976 No. 146 (I, p. 639)
(d) 1965 c. 25
(e) 1975 c. 7
(f) 1976 c. 24
(g) 1970 c. 9

(*b*) capital transfer tax, for the purpose of determining any question as to the value of land on an appeal to the Tribunal under Part III of, and paragraph 7 of Schedule 4 to the Finance Act 1975; and

(*c*) development land tax for the purposes of determining—

(i) any question of the value of an interest in land or of any other rights relating to land or an interest in it or a question as to how much of any expenditure on improvements is expenditure on relevant improvements in relation to an interest in land referred to the Tribunal under section 47A of the Taxes Management Act 1970, and

(ii) any question of the proportion of the cost of redemption of a mortgage or charge attributable to any land referred to the Tribunal under paragraph 8(6) of Schedule 7 to the Development Land Tax Act 1976.

Institution of proceedings

B.3.—(1) Where any question or appeal to which this Part applies is to be determined by the Tribunal, the proceedings (before the Tribunal) shall be instituted by serving on the registrar the appropriate notice in the form specified in Schedule 1 with sufficient copies for service on each other party to the question or appeal.

(2) For the purposes of paragraph (1), the appropriate notice shall be—

(*a*) in the case of the reference of a question under rule B.2.(*a*), Form BA;

(*b*) in the case of an appeal for the determination of any question as to the value of land under rule B.2.(*b*), Form BB or as nearly thereto as may seem fit to the Board having regard to the question in issue;

(*c*) in the case of the reference of any question under rule B.2.(*c*)(i), Form BC; and

(*d*) in the case of the reference of any question under rule B.2.(*c*)(ii), Form F of Schedule 1 with a heading to indicate that the reference is made under that rule.

(3) A copy of the notice of appeal, assessment, determination, order or direction in respect of the matter for determination shall be served on the registrar with the appropriate notice.

(4) Paragraph (2)(*b*) shall not prejudice the operation in relation to these Rules of section 25 of the Interpretation Act (Northern Ireland) 1954(**h**).

Time for institution of proceedings

B.4.—(1) Where no other period of time has been prescribed by statutory provisions the appropriate notice when served by a Court, or the Board, the General or Special Commissioners may be served on the registrar at such time as the Court, Board, or Commissioners may determine.

(2) Upon receipt of a notice of appeal of the type referred to in rule B.2.(*b*) the Board may at any time thereafter and shall forthwith if requested by the person giving the notice transmit the appeal to the Tribunal as required by that rule.

(**h**) 1954 c. 33 (N.I.)

(3) A reference to the Tribunal under rule B.2.(*c*)(ii) shall be made as soon as reasonably practicable after the question as to the proportion of the cost of redemption of a mortgage or charge attributable to a material disposal has become a matter in dispute.

Entry of proceedings

B.5. In its application to proceedings to which this Part applies rule 5 of the General Rules shall have effect as if the title of the proceedings included the title of the appeal in which the question arises and subject to rule 24 only parties on record in such appeal shall be entitled to appear before and be heard by the Tribunal.

Hearing in camera

B.6. Where the appeal in which the question arises may be heard in camera the President or the Tribunal may upon the application of any party order a hearing in camera of the proceedings before the Tribunal.

Notice of decision

B.7. The registrar shall serve a copy of the decision of the Tribunal on every party to the proceedings and on the Court or the Board, General Commissioners, Special Commissioners or Inspector of Taxes who referred the matter to the Tribunal.

Fees exemption

B.8. No entry or hearing fee shall be payable under Schedule 2."

Amendment of Rules and Forms

3. The Lands Tribunal Rules (Northern Ireland) 1976 are hereby further amended as follows:—

(1) the proviso to rule F5 and rule F6 thereof are hereby revoked.

(2) the Forms set out in the Schedule shall be substituted for Form B in Schedule 1 thereto.

Sealed with the Official Seal of the Department of Finance on 12th December 1977.

(L.S.) *R. M. MacDonald*
Assistant Secretary